Maintenance Chart of Accounts

1. Request received by VPBA from Dept. for new or changes to account

   - Approved
     - Yes
       - VPBA sends memo to Controller to add/change account.
     - No
       - Request to Add Account

   - Request to Add Account
     - Yes
       - Refer to COA and determine account number range.
     - No
       - Change in FRS as requested.

2. Select account number and enter into Lotus spreadsheet and FRS system.

3. Notify Account manager - new account number or change

   Department is notified.